



DEPARTMENT OF REVENUE  
Property Tax Division

**PERSONAL PROPERTY MANUAL**

Chapter 10  
**Personal Property  
Calendar, Valuation  
Table Index and  
Valuation Tables**

Effective: January 1, 2006

**CHAPTER 10**

**PERSONAL PROPERTY  
CALENDAR,  
VALUATION TABLE INDEX  
AND  
VALUATION TABLES**

**Note:** These personal property valuation tables and the entire Personal Property Manual are available at no charge on the Arizona Department of Revenue web site at [www.azdor.gov](http://www.azdor.gov). Choose the Property Tax Info link.



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**2006 ASSESSMENT CALENDAR**

**PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES**

**Note:** The acting or affected entity in each citation in this calendar has been capitalized for emphasis.

- January 1                      The property TAX LIEN attaches on the first day of January of the current tax year **(2006)**. A.R.S. § 42-17153(C)(1).
- January 1                      The valuation date for the current VALUATION YEAR **(2006)**.  
A.R.S. § 42-11001(17)(b).  
**Note:** For Locally Assessed personal property the "valuation year" and the "tax year" are the same calendar year.
- January 31                    On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state.  
A.R.S. § 42-15053(A).
- March 1                      The second one-half of TAXES on all personal property for the prior year **(2005)** is due and payable on the first day of March.  
A.R.S. § 42-18052.
- April 1                      Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of property on or before April 1 of each year.  
A.R.S. § 42-15053(A).
- May 2                      On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the report of taxable personal property. A.R.S. § 42-15053(A).
- May 2                      The second one-half of TAXES on all personal property for the prior year **(2005)** is delinquent at 5:00 p.m. on the first day of May. (Note: If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.)  
A.R.S. § 42-18052(B) and (D).
- August 25                    On or before August 25 of each year, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer.  
A.R.S. § 42-19007.



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August 30	On or before August 30 of each year, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006.
September 19	An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days of the date the Notice of Value is delivered by the County Assessor. A.R.S. § 42-19051.
October 2	The first one-half of TAXES on all personal property for the current year <b>(2006)</b> is due and payable on October 1. If the total amount of taxes is \$100 or less the entire amount is due. A.R.S. § 42-18052(A).
October 10	The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
October 31	A PERSON that appeals an Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days of the County Assessor's notice of decision. A.R.S. § 42-19052.
November 1	The first one-half of TAXES on all personal property for the current year <b>(2006)</b> is delinquent at 5:00 p.m. on November 1. If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day. A.R.S. § 42-18052(B).
November 1 - December 1	After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).



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- December 1      The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).
- December 15      A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the County Assessor may appeal to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- December 15      A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the Court on or before December 15. The appeal must be filed with the Court within sixty days of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Court within sixty days of the date of the State Board of Equalization's decision. A.R.S. § 42-16203(C).
- Note:** This statute does not contain a December 15 deadline for decisions.
- December 29      On or before December 31 of each year, the DEPARTMENT shall increase the maximum amount of the property tax exemption for use in the subsequent year **(2007)** for commercial and agricultural use personal property which is based on the average annual percentage increase, if any, in the GDP price deflator in the two most recent complete state fiscal years. A.R.S. § 42-11127(B).



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>AGRICULTURAL</b>		
<b>FARM and RANCH (Machinery and Equipment)</b>		
Machinery and equipment used in the production of crops and livestock and on-the-farm processing of feeds	1	10
Dairy - milking and holding facility	1	10
Laser sending and receiving equipment	1	10
Sprinklers - walking and pivot	1	6
Drip irrigation system	1	6
Tractors, combines, cotton harvesters, hay balers, forage harvesters, etc.	1	6
<b>AIR CONDITIONING EQUIPMENT</b>		
Large - twenty tons and over	1	20
Medium and small - under twenty tons	1	10
Heat pumps - all sizes	1	7
<b>AIRCRAFT</b> (See Chapter 5, "Special Properties.")	---	---
<b>AIRPORT GROUND EQUIPMENT</b> (Includes unlicensed vehicles)	1	10
<b>AMUSEMENT and RECREATION EQUIPMENT</b>		
Amusement rides	1	5
Billiards and pool	1	10
Boats (See Chapter 5, "Special Properties – Watercraft.")	1	5
Boats, tour boats, excursion boats (over thirty feet in length)	1	20
Bowling alleys	1	8
Coin operated electronic games (video games)	5	2
Dance studio	1	10
Gymnasium (fitness facilities)	1	10
Museum	1	10



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<b>AMUSEMENT and RECREATION EQUIPMENT</b> (continued)		
Personal watercraft	1	5
Race track (equipment)	1	10
Race track tote equipment	5	4
Video tape rentals (See Chapter 5, "Special Properties.")	5	2
Video rental tape player	1	3
Golf carts	1	5
Miniature golf courses	1	10
<b>ANIMALS (Taxable)</b> (See Chapter 5, "Special Properties, Animals - Taxable.")	---	---
<b>APARTMENTS (Furnishings and Equipment)</b>	1	8
<b>ARTWORK and DECORATIVE ACCESSORIES</b> (See Chapter 5, "Special Properties.")	1	10
<b>AUDIO EQUIPMENT (Office - Nonmanufacturing)</b>		
VCRs, TVs, video cameras, digital cameras and related test equipment	1	5
<b>AUTOMOTIVE EMISSION and TESTING</b>	1	5
<b>AUTOMOBILE REPAIR and SERVICE STATION EQUIPMENT</b>		
Body shops	1	10
Car wash - automatic	1	5
Car wash - automatic (coin operated)	1	5
Diagnostic equipment - computerized	1	5
Diagnostic equipment - mechanical	1	7
Garages	1	10
Recapping, retreading and rebuilding tires	1	8
Service station equipment	1	8
Portable service station equipment	1	8
Service station tanks and leak detection equipment	1	8



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<b>BANKS, SAVINGS AND LOAN EQUIPMENT</b>		
Automatic teller machines	1	5
Drive-through windows	1	10
Night depository	1	10
Teller service area	1	10
Teller service system	1	10
Closed-circuit TV with pneumatic system	1	4
Visual pneumatic system	1	8
Currency lockers	1	20
Safe deposit boxes	1	20
Teller lockers	1	20
Vaults, vault doors, inner gates, vent fans and additions (See Chapter 5, "Special Properties.")	6	50
<b>BARBER SHOP EQUIPMENT</b>	1	10
<b>BEAUTY SHOP EQUIPMENT</b>	1	8
<b>BILLBOARDS</b> (See Chapter 5, "Special Properties.")	8	---
<b>BOAT FABRICATION</b> (Includes construction, repair and conversion)	1	12
Molds for fiberglass boats	1	3
<b>BOAT DOCKS</b>		
Wood and foam	1	5
Metal	1	20
<b>BOTTLING (Plant Equipment)</b>		
Manufacturing, bottling / canning soft drinks, fresh fruit drinks, mineral and distilled waters, carbonated beverages, etc.	1	12



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Category	Valuation Table	Life in Years
<b>BROADCASTING (Radio and T.V. Equipment)</b>		
Studio broadcasting equipment	1	6
Transmitting towers	1	20
<b>CABLE TELEVISION</b> (See Chapter 5, "Special Properties.")	---	---
<b>CABLE TELEVISION EQUIPMENT</b>		
Distribution systems	1	10
Head-end equipment	1	8
Receiving antennas	1	12
<b>COMPUTERS and COMPUTER EQUIPMENT</b>		
<b>Mainframe Computer and Related Peripheral Equipment</b>		
For manufacturer / lessor, the current retail selling price will be reported	5	4
For nonmanufacturer / lessor and / or private owner, the historical cost will be reported	5	4
<b>Personal Computers and Related Peripheral Equipment</b>		
For manufacturer / lessor, the current retail selling price will be reported	5	4
For nonmanufacturer / lessor and / or private owner, the historical cost will be reported	5	4
<b>Test Computer</b>		
Within computer manufacturing plants, there may be a number of computers used to test new, assembled computers	5	4
<b>Computer Numeric Controlled (CNC)</b> (See Chapter 5, "Special Properties.")	---	---
<b>CONSTRUCTION WORK IN PROGRESS (CWIP)</b> (See Chapter 5, "Special Properties.")	---	---



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>CONTRACTOR'S EQUIPMENT</b>		
Electronic controlled infrared / laser instruments	1	5
Power sweepers	1	7
General construction (highways, dams, etc.)	1	7
Barricades and warning devices	1	3
Special trade contractors (electrical, heating, painting, plumbing, etc.)	1	10
Cranes to fifty tons, shovels to eight cubic yards	1	10
Portable asphalt batch plants	1	7
<b>CONVENIENCE STORES</b>		
Equipment and fixtures	1	8
Walk-in coolers and freezers (See Chapter 5, "Special Properties.")	1	10
<b>COTTON GINS and COTTON COMPRESSES</b>		
Machinery for removing seeds from raw cotton and machinery for baling cotton after ginning	1	12
<b>DAY / CHILD CARE</b>	1	8
<b>DENTAL and DENTAL LABORATORY EQUIPMENT</b>	1	10
<b>DRILLING EQUIPMENT (Gas, Petroleum and Water)</b>		
Exploration and drilling equipment	1	6
<b>DRY CLEANING and LAUNDRY EQUIPMENT</b>		
Commercial	1	10
Coin-operated	1	6
<b>ENVIRONMENTAL EQUIPMENT</b> (See Chapter 5, "Special Properties.")	---	---



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>FOOD, BEVERAGE, and SIMILAR PRODUCTS</b> (Manufacturing, packaging and processing)		
Bakery products - Retail (baking and selling)	1	10
Bakery products - Wholesale	1	12
Brewery and distillery	1	12
Canned or preserved fruits and vegetables	1	12
Confectionery and related products	1	12
Creamery and dairy products	1	12
Grain mill products	1	12
Grain tanks	1	10
Meat products (processing and packaging)	1	12
Miscellaneous food preparations (honey, potato chips, etc.)	1	10
Sugar and sugar products	1	18
Tomato puree	1	10
Vegetable oil products	1	12
<b>HOTEL, MOTEL, and RESORT EQUIPMENT</b>		
Computerized equipment	1	5
Televisions	1	5
Linens, glassware, silverware, and uniforms (not rented)	1	3
<b>IMPROVEMENTS ON LEASED LAND</b> (See Chapter 5, "Special Properties.")		
---		
<b>IMPROVEMENTS ON POSSESSORY RIGHTS (IPRs)</b>		
Buildings and other improvements (See Chapter 5, "Special Properties.")	6	---
<b>LEASED OFFICE BUSINESS MACHINES</b>		
Excludes computer equipment and portable commercial equipment	1	5



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<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>LIBRARIES – COMMERCIAL</b>		
Includes accounting, architectural, engineering, law and medical libraries (See Chapter 5, "Special Properties.")	1	10
<b>LINENS and UNIFORMS (Rental)</b>		
For leased and rented linens and uniforms, use one-quarter of total purchases for the year as value	1	3
<b>LUMBERING</b>		
Logging equipment	1	8
Sawmill (portable)	1	6
Sawmill machinery and equipment (permanent mills)	1	10
<b>MANUFACTURING</b>		
<b>Aerospace</b>		
Primarily engaged in the manufacturing of aircraft, spacecraft, rockets and missiles	1	8
Aircraft flight simulator	7	10
Research and development	1	8
<b>Air Bag</b>		
Highly computerized production and computer numeric controlled equipment used exclusively in the manufacture of air bags. For noncomputerized equipment, use the appropriate valuation table	2	5
<b>Apparel and Other Finished Products Made from Fabrics, Fabricated Textile and Similar Materials</b>		
Leather apparel	1	11
Fabrics (knitwear and fur)	1	9
Rubber apparel	1	10
Miscellaneous textile products, such as draperies and canvas	1	9



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<b>MANUFACTURING</b> (continued)		
<b>Baby Food and Similar Products</b> (Manufacturing, bottling, or canning of baby food)		
Bottling equipment	1	10
Canning equipment	1	8
<b>Cement and Concrete Products</b>		
Ready mix concrete plants	1	15
Concrete products manufacturing (block, pipe, etc.)	1	12
Cement manufacturing plants		
Production equipment	1	20
Quarry equipment	1	10
Portable ready mix plants	1	8
<b>Chemical and Allied Products</b>		
Establishments producing basic chemicals and establishments manufacturing products by predominantly chemical processes, such as industrial gases, drugs, pharmaceuticals, detergents, perfumes, cosmetics, cleaning preparations, paints, lacquers, varnishes, enamels, and similar items	1	11
<b>Circuit Boards</b>		
Establishments producing computer circuit boards	1	5
Production equipment	1	5
<b>Compressed Gases</b>	1	8
<b>Computers</b>		
Manufacturers who assemble computers	1	8
<b>Contact Lenses</b>	1	8
<b>Copper Foil</b>	1	5



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<b>MANUFACTURING</b> (continued)		
<b>Electrical Equipment</b>		
Manufacturing of electrical household appliances, batteries, machinery used in the generation and utilization of electric energy	1	12
<b>Electronic Equipment</b>		
Includes the manufacturing (fifty percent or more) of electronic communication, detection, guidance control, radiation, computation, test and navigation equipment	1	8
Manufacturers engaged only in the purchase and assembly of electronic components	1	12
Semiconductor manufacturing (See Chapter 5, "Special Properties.")	2	5
Semiconductor manufacturing - discrete process	1	5
Vapor depollution system	1	5
Electronic research and development equipment	1	8
Semiconductor research and development	2	5
<b>Fabricated Metal Products</b>		
Includes the manufacturing of fabricated metal products such as cans, tinware, hardware, metal structural products, architectural and ornamental metal work, nuts, bolts, metal awnings, portable metal structures, etc.	1	10
<b>Food, Beverage and Similar Products.</b> (See the Index reference "Food, Beverage and Similar Products" above.)	---	---
<b>Glass and Glass Products</b> (Excludes manufacturing of lenses)		
The manufacturing of glassware (pressed or blown) and the manufacturing of products from purchased glass such as quartz and Pyrex laboratory apparatus, art glass, doors or windows made from purchased glass, glass containers, and plate, safety and window glass	1	17



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<b>MANUFACTURING</b> (continued)		
<b>Instruments</b> (Professional, scientific, controlling, photographic, optical, watches and clocks, etc.)	---	---
Includes establishments which manufacture scientific and research instruments, such as gas or liquid meters, tallying and measuring instruments, optical elements and assemblies, hearing aids, hearing test equipment, wheel chairs, prosthetic devices, photographic accessories, cameras, watches and clocks, etc.	1	12
<b>Insulation Products</b> (Foam and fiber products)	1	12
<b>Leather and Leather Products</b> Includes the manufacturing of finished leather products, the tanning, currying and finishing of hides and skins, and the processing of fur pelts. Examples include footwear, handbags, saddles, harnesses, luggage, etc.	1	11
<b>Machinery</b> Includes manufacturing of machinery such as engines and turbines, farm machinery, construction and mining machinery, food products machinery, paper industries machinery, compressors, pumps, ball and roller bearings, blowers, industrial patterns, process furnaces and ovens, office machines, and service industry machines and equipment. Excludes manufacturing of electrical machinery	1	12
<b>Metal Working Machinery</b> Manufacturing of metal cutting, grinding and forming machines, jigs, dies, fixtures and accessories	1	12
<b>Miscellaneous</b> Industries engaged in manufacturing items such as jewelry, silverware and plated ware, musical instruments, toys, sporting and athletic goods, pens, pencils, artist's materials, costume jewelry, notions, brooms and brushes, etc.	1	12



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<b>MANUFACTURING</b> (continued)		
<b>Motor Vehicles, Parts and Accessories</b>		
Includes the manufacturing of custom-built automobiles, campers, motorcycles, and special truck bodies for specific uses, such as catering, garbage, etc. Parts and accessories, including brake shoes, shock absorbers, trailer hitches, etc.	1	10
<b>Mobile Homes</b>	1	10
<b>Plastic Products</b>		
Includes the manufacturing of processed, fabricated and finished plastic products, and the manufacturing of basic plastic materials such as sand buggy bodies, plastic bottles, styrocups, Styrofoam packing materials, plastic pipe, tubing, plastic screen fiberglass, bathroom fixtures, etc.	1	8
Plastic window film manufacturing equipment	1	6
<b>Prerecorded Video Tape Production Equipment</b>	1	5
<b>Primary Metals</b>		
Includes most hot-metal processes, such as the manufacturing of foundry products, castings, forgings, sheet metal, pipe, tubing, structural shapes and wire, etc.	---	---
Ferrous (iron)	1	18
Nonferrous (aluminum, copper, etc.)	1	14
Foil manufacturing	1	10
<b>Rubber Products</b>		
Includes the manufacturing of finished rubber products	1	10
Recapping, retreading and rebuilding of tires	1	8



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<b>MANUFACTURING</b> (continued)		
<b>Stone and Clay Products (except cement)</b>		
Includes the manufacturing of structural clay products, such as brick, tile and pipe, pottery, and related products such as vitreous china, plumbing fixtures, earthenware and ceramic insulating materials; concrete and asphalt building materials, gypsum and plaster products, cut and finished stone, and abrasive, asbestos and miscellaneous nonmetallic mineral products	1	15
<b>Textile Mill Products</b>		
Includes the manufacturing of spun, woven or processed yarns and fabrics from natural or synthetic fibers.	1	12
Textile finishing and dyeing	1	12
<b>Wire Products</b>		
Establishments primarily engaged in manufacturing nonferrous wire and cable	1	14
<b>MEDICAL</b>		
High-tech medical imaging equipment (includes CT, MRI, PET).	1	6
Hi-tech medical / hospital equipment	1	8
All other medical (hospital, clinic, lab, nursing home, etc.) equipment	1	10
<b>MINING, QUARRYING and PROCESSING</b> (Metal and nonmetal)		
Minerals such as sand and gravel, ceramic clay, cinder, limestone and stone	1	10
Portable sand and gravel units	1	8
Cranes up to fifty tons	1	10
Cranes over fifty tons	1	14
<b>MORTUARY and CEMETERY EQUIPMENT</b>	1	10
<b>MOTION PICTURE PRODUCTION</b>	1	10
<b>MODEL HOME FURNISHINGS</b>	1	3



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<b>OFFICE FURNITURE, FIXTURES, MACHINES and EQUIPMENT</b>	1	10
Duplicating and copying equipment	1	5
<b>PAPER and RELATED PRODUCTS</b>		
<b>Pulp and paper</b> - Includes the manufacturing of pulp from wood, rags, and other fibers, and the manufacturing of paper and paperboard from pulp	1	16
<b>Paper finishing and covering</b> - Includes paper finishing and conversion into cartons, bags, envelopes and similar products	1	12
<b>PETROLEUM and GAS</b>		
Oil and gas well production equipment (includes well head equipment, gathering pipelines and related storage facilities)	1	14
Petroleum refining plants	1	16
Petroleum storage facilities	1	16
Natural gas and helium production plants	1	14
Propane gas tanks and distribution equipment	1	16
Gasoline / diesel terminal facilities	1	16
<b>PHOTOGRAPHIC</b>		
Automatic film processing equipment as used in fast, one-hour photo process	1	5
<b>PRINTING and PUBLISHING EQUIPMENT</b> (Includes newspaper printing)		
Composing room	1	10
Plate making press	1	5
Print press	1	11
Mail room delivery (stackers, strappers, conveyors)	1	5
Paper handling equipment (warehouse)	1	10



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<b>PROFESSIONAL EQUIPMENT (Miscellaneous)</b>		
Includes architectural, engineering, photographic studio, and laboratory equipment	1	10
Electronic controlled infrared / laser instruments	1	5
<b>REFRIGERATION EQUIPMENT</b>		
Vacuum cooling, stationary (warehouse cooled vegetables)	1	10
Vacuum cooling, portable (field-cooled vegetables)	1	8
Walk-in coolers and freezers - convenience store (See Chapter 5, "Special Properties.")	1	10
<b>RENTAL EQUIPMENT</b>		
Outlets renting light equipment, such as hand tools, light portable gasoline equipment, mixers, lawn mowers	1	5
Leased or rented heavy equipment (See the Index reference "Contractor's Equipment" above.)	---	---
Rental fence	5	2
Other rental equipment (See the Index for appropriate equipment category)	---	---
<b>REPAIR SHOP EQUIPMENT (Miscellaneous)</b>		
Electrical, watch, clock, jewelry, radio and TV, furniture and upholstery, household appliances, welding, locksmith, shoe, etc.	1	10
<b>RESTAURANT, BAR, and SODA FOUNTAIN EQUIPMENT</b>		
Includes all eating and drinking establishments selling prepared food and drinks	1	10
Linens, glassware, silverware, and uniforms (not rented)	1	3
<b>SCALES</b>		
Less than twenty-five tons	1	10
Twenty-five to one hundred tons	1	20
Portable	1	10
<b>SCHOOL EQUIPMENT</b>		
	1	10



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<b>SCRAP METAL</b>		
Equipment used in cutting, dismantling or wrecking processes, and storing of scrap metals	1	10
<b>SECURITY SYSTEMS</b>	1	5
<b>SEMICONDUCTOR EQUIPMENT</b> (See Chapter 5, "Special Properties." See also the Index reference "Manufacturing/ Electronic Equipment" above.)	---	---
<b>SIGNS (all types)</b> (See Chapter 5, "Special Properties.")	1	10
<b>STORE EQUIPMENT - Retail and Wholesale</b>		
General merchandise stores, building materials, hardware, apparel and accessory stores, furniture, home furnishings, equipment and supply stores, drug, book, office supply, jewelry, miscellaneous retail, wholesale, and supply store equipment	1	10
Food, grocery, meat and fish, fruit and vegetable, candy, nuts, confectionery, dairy products, and miscellaneous food stores	1	10
Carts	1	3
Computer-controlled electronic cash registers	5	4
<b>SUPPLIES</b> (See Chapter 5, "Special Properties.")	---	---
<b>SURVEILLANCE SYSTEMS (video camera recorder)</b>	1	3
<b>TELEPHONE and INTERCOM SYSTEMS</b>		
Paging systems	1	3
Telephone equipment, cellular phones, telex and facsimile	1	5
<b>THEATER EQUIPMENT</b>	1	10
<b>TOOLS, MOLDS, DIES and JIGS</b> (See Chapter 5, "Special Properties.")	---	---



**DEPARTMENT OF REVENUE**  
Property Tax Division

Chapter 10  
**Personal Property  
Calendar, Valuation  
Table Index and  
Valuation Tables**

**PERSONAL PROPERTY MANUAL**

Effective: January 1, 2006

<b>VALUATION TABLE INDEX</b>		
<b>Category</b>	<b>Valuation Table</b>	<b>Life in Years</b>
<b>USED EQUIPMENT</b> (See Chapter 5, "Special Properties.")		
<b>VEHICLE MOUNTED EQUIPMENT</b> (See Chapter 5, "Special Properties.")		
<b>VENDING EQUIPMENT</b>		
Amusement (bowlers, pinball, pool, rides, mechanical horses, etc.)	7	5
Cigarette vendors	7	6
Food vendors (beverages, candy, hot and cold foods, popcorn, etc.)	7	5
Music machines	7	6
Miscellaneous (change makers, newspapers, photo, stamps, etc.)	7	6
Leased ice machines	7	6
<b>VETERINARIAN EQUIPMENT</b>	1	10
<b>VETERINARIAN LABORATORY EQUIPMENT</b>	1	10
<b>VIDEO TAPES, GAMES, DVDs (Rental)</b> Use acquisition cost of \$7.00 per item. (See Chapter 5, "Special Properties.")	5	2
<b>WAREHOUSE MATERIALS HANDLING EQUIPMENT</b>	1	10
Pallets	5	2
<b>WASTE CONTAINER - Commercial and Industrial</b>		
Compactors	1	10
Portable trash container	1	5
Portable toilets	1	5
<b>WATERCRAFT</b> (See Chapter 5, "Special Properties.")	---	---
<b>WOODWORKING EQUIPMENT</b>	1	10



## **PERSONAL PROPERTY MANUAL**

### **2006 VALUATION TABLES**

#### **Application of Additional Depreciation**

Personal Property in the following legal classes and subclasses is to receive additional depreciation for 2006. To be eligible for additional depreciation, Legal Class One personal property must have been initially assessed in Arizona in 1994 or later; Legal Class Two, Subclass 2(P) personal property must have been initially assessed in Arizona in 1995 or later.

Legal Class One, Subclasses (8), (9), (10), and (13).

Legal Class Two, Subclass 2(P)(a), (b), (c), (d), and (e).

#### **Application of Minimum Value**

Personal property qualifying for additional depreciation will receive a reduction in the minimum value of 2.5 percent each year beginning in 2000. The minimum value will not be reduced below 2.5 percent good.

#### **Application of \$50,000 Exemption**

For 2006, the first \$59,099 of full cash value will be exempt.<sup>1</sup> Personal property in the following legal classes and subclasses is eligible for this exemption.

Legal Class One, Subclasses (8), (9), (10), (11) and (13).

Legal Class Two, Subclass 2(P)(a) and (b).

---

<sup>1</sup> Pursuant to A.R.S. § 42-11127(C) the Department is required to annually determine the full cash value exemption amount for qualifying personal property in Legal Classes One and Two. The change in the amount is based on the average annual percentage increase, if any, in the Gross Domestic Product (GDP) price deflator in the two most recent complete state fiscal years.



PERSONAL PROPERTY MANUAL

Effective: January 1, 2006

VALUATION TABLE 1

Valuation Factors (Percent Good) for 2006

		LIFE YEARS									
		3		4		5		6		7	
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes
2005	1	67	67	75	75	80	80	83	83	86	86
<b>*2005</b>	<b>1</b>	<b>23.5</b>		<b>26.3</b>		<b>28.0</b>		<b>29.1</b>		<b>30.1</b>	
2004	2	36	36	54	54	65	65	72	72	77	77
<b>*2004</b>	<b>2</b>	<b>18.4</b>		<b>27.5</b>		<b>33.2</b>		<b>36.7</b>		<b>39.3</b>	
2003	3	2.5	20	28	28	45	45	56	56	64	64
<b>*2003</b>	<b>3</b>	<b>2.5</b>		<b>18.8</b>		<b>30.2</b>		<b>37.5</b>		<b>42.9</b>	
2002	4			2.5	20	23	23	38	38	48	48
<b>*2002</b>	<b>4</b>			<b>2.5</b>		<b>19.1</b>		<b>31.5</b>		<b>39.8</b>	
2001	5					2.5	20	19	20	33	33
2000	6							2.5		16	20
1999	7									2.5	
1998	8										
1997	9										
1996	10										
1995	11										
1994	12										
1993	13										
1992	14										

Valuation Table 1 is continued on the next page.

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

**Note:** Valuation Table 1 is trended for price changes in acquisition cost data, using a comparative cost index published by Marshall & Swift.



PERSONAL PROPERTY MANUAL

Effective: January 1, 2006

VALUATION TABLE 1 (continued)

Valuation Factors (Percent Good) for 2006

		LIFE YEARS									
		8		9		10		11		12	
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes
2005	1	88	88	89	89	90	90	91	91	92	92
<b>*2005</b>	<b>1</b>	<b>30.8</b>		<b>31.2</b>		<b>31.5</b>		<b>31.9</b>		<b>32.2</b>	
2004	2	81	81	84	84	86	86	88	88	90	90
<b>*2004</b>	<b>2</b>	<b>41.3</b>		<b>42.8</b>		<b>43.9</b>		<b>44.9</b>		<b>45.9</b>	
2003	3	70	70	74	74	78	78	81	81	83	83
<b>*2003</b>	<b>3</b>	<b>46.9</b>		<b>49.6</b>		<b>52.3</b>		<b>54.3</b>		<b>55.6</b>	
2002	4	57	57	63	63	68	68	72	72	75	75
<b>*2002</b>	<b>4</b>	<b>47.3</b>		<b>52.3</b>		<b>56.4</b>		<b>59.8</b>		<b>62.3</b>	
2001	5	43	43	51	51	57	57	62	62	66	66
2000	6	29	29	38	38	46	46	52	52	57	57
1999	7	15	20	26	26	35	35	42	42	49	49
1998	8	2.5		13	20	23	23	32	32	39	39
1997	9			2.5		12	20	21	21	30	30
1996	10					2.5		11	20	20	20
1995	11							2.5		10	
1994	12									2.5	
1993	13										
1992	14										

Valuation Table 1 is continued on the next page.

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

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PERSONAL PROPERTY MANUAL

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VALUATION TABLE 1 (continued)

Valuation Factors (Percent Good) for 2006

		LIFE YEARS									
		13		14		15		16		17	
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes
2005	1	92	92	93	93	93	93	94	94	94	94
<b>*2005</b>	<b>1</b>	<b>32.2</b>		<b>32.6</b>		<b>32.6</b>		<b>32.9</b>		<b>32.9</b>	
2004	2	91	91	92	92	92	92	93	93	93	93
<b>*2004</b>	<b>2</b>	<b>46.4</b>		<b>46.9</b>		<b>46.9</b>		<b>47.4</b>		<b>47.4</b>	
2003	3	86	86	87	87	89	89	90	90	92	92
<b>*2003</b>	<b>3</b>	<b>57.6</b>		<b>58.3</b>		<b>59.6</b>		<b>60.3</b>		<b>61.6</b>	
2002	4	78	78	81	81	83	83	85	85	87	87
<b>*2002</b>	<b>4</b>	<b>64.7</b>		<b>67.2</b>		<b>68.9</b>		<b>70.6</b>		<b>72.2</b>	
2001	5	70	70	73	73	76	76	78	78	80	80
2000	6	62	62	66	66	69	69	72	72	74	74
1999	7	54	54	58	58	62	62	66	66	69	69
1998	8	45	45	50	50	55	55	59	59	62	62
1997	9	36	36	42	42	47	47	52	52	56	56
1996	10	28	28	34	34	40	40	45	45	49	49
1995	11	19	20	26	26	33	33	38	38	43	43
1994	12	10		18	20	25	25	32	32	37	37
1993	13	2.5		9		17	20	24	24	31	31
1992	14			2.5		9		17	20	23	23
1991	15					2.5		8		16	20
1990	16							2.5		8	
1999	17									2.5	

Valuation Table 1 is continued on the next page.

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**Note:** Valuation Table 1 is trended for price changes in acquisition cost data, using a comparative cost index published by Marshall & Swift.



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**VALUATION TABLE 1** (continued)  
**Valuation Factors (Percent Good) for 2006**

		LIFE YEARS					
		18		19		20	
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes
2005	1	94	94	95	95	95	95
<b>*2005</b>	<b>1</b>	<b>32.9</b>		<b>33.3</b>		<b>33.3</b>	
2004	2	93	93	94	94	94	94
<b>*2004</b>	<b>2</b>	<b>47.4</b>		<b>47.9</b>		<b>47.9</b>	
2003	3	92	92	93	93	93	93
<b>*2003</b>	<b>3</b>	<b>61.6</b>		<b>62.3</b>		<b>62.3</b>	
2002	4	88	88	89	89	91	91
<b>*2002</b>	<b>4</b>	<b>73.0</b>		<b>73.9</b>		<b>75.5</b>	
2001	5	82	82	84	84	85	85
2000	6	77	77	79	79	80	80
1999	7	71	71	74	74	76	76
1998	8	65	65	68	68	70	70
1997	9	59	59	62	62	65	65
1996	10	53	53	57	57	60	60
1995	11	47	47	51	51	55	55
1994	12	42	42	47	47	51	51
1993	13	36	36	41	41	45	45
1992	14	29	29	35	35	40	40
1991	15	22	22	28	28	34	34
1990	16	15	20	22	22	27	27
1989	17	8		15	20	21	21
1988	18	2.5		8		15	20
1987	19			2.5		8	
1986	20					2.5	

**End of Valuation Table 1.**

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

**Note:** Valuation Table 1 is trended for price changes in acquisition cost data, using a comparative cost index published by Marshall & Swift.



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VALUATION TABLES 2 and 5

Valuation Factors (Percent Good) for 2006

		Table 2		Table 5					
		5 Year Life		2 Year Life		4 Year Life			
Year Acquired	Age	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Class 1 & 2	ALL Other Classes	Age	Year Acquired
2005	1	55	55	30	30	50	50	1	2005
<b>*2005</b>	<b>1</b>	<b>19.3</b>		<b>10.5</b>		<b>17.5</b>		<b>1</b>	<b>*2005</b>
2004	2	50	50	2.5	15	30	30	2	2004
<b>*2004</b>	<b>2</b>	<b>25.5</b>		<b>2.5</b>		<b>15.3</b>		<b>2</b>	<b>*2004</b>
2003	3	30	30			20	20	3	2003
<b>*2003</b>	<b>3</b>	<b>20.1</b>				<b>13.4</b>		<b>3</b>	<b>*2003</b>
2002	4	20	20			2.5	10	4	2002
<b>*2002</b>	<b>4</b>	<b>16.6</b>				<b>2.5</b>		<b>4</b>	<b>*2002</b>
2001	5	2.5	10					5	2001
2000	6							6	2000
1999	7							7	1999
1998	8							8	1998
1997	9							9	1997
1996	10							10	1996
1995	11							11	1995
1994	12							12	1994

\* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.

**Note:** Information concerning the construction of these tables is found in Chapter 4.



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**VALUATION TABLE 6**

**Depreciation Tables used with the Construction Cost System  
Tax Year 2006  
Percent Depreciated**

Age	Expected Life in Years											Age
	15	20	25	30	35	40	45	50	55	60	70	
1	4	1	1	1	1	1	1	0	0	0	0	1
2	8	3	2	1	1	2	1	1	1	1	0	2
3	12	5	3	2	2	2	1	1	1	1	0	3
4	16	7	4	3	2	3	2	2	1	1	1	4
5	20	10	6	3	3	4	2	2	2	1	1	5
6	24	14	8	5	4	6	3	3	2	2	1	6
7	28	18	11	6	5	7	4	4	3	2	1	7
8	32	23	14	7	6	8	5	5	3	2	1	8
9	36	28	17	9	8	10	6	5	4	3	2	9
10	40	33	20	11	10	12	7	6	4	3	2	10
11	44	38	24	13	12	14	8	7	5	4	2	11
12	48	43	28	16	14	16	9	8	6	4	2	12
13	52	47	32	20	16	18	10	9	6	5	2	13
14	56	51	37	24	18	20	11	10	7	5	3	14
15	60	54	42	28	21	22	12	11	8	6	3	15
16		56	46	31	24	24	13	12	9	7	3	16
17		57	49	34	27	26	14	13	10	7	4	17
18		58	51	37	30	28	16	14	11	8	4	18
19		59	53	40	33	30	18	16	12	9	4	19
20		60	55	43	36	33	19	17	13	9	5	20
21			56	46	39	35	21	18	14	10	5	21
22			57	48	42	38	23	20	15	11	6	22
23			58	50	45	40	25	21	16	12	6	23
24			59	52	47	42	27	23	17	13	7	24
25			60	54	50	44	29	25	19	14	7	25
26				56	52	46	31	27	20	15	8	26
27				57	53	47	33	28	21	16	9	27
28				58	55	49	35	30	23	17	9	28
29				59	56	50	37	32	24	18	10	29
30				60	57	52	40	34	26	20	11	30
31					57	53	42	36	28	21	12	31
32					58	54	44	38	30	22	13	32
33					58	55	46	41	32	24	14	33
34						56	49	44	34	25	15	34
35						57	51	46	36	27	16	35

Valuation Table 6 is continued on the next page.



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**PERSONAL PROPERTY MANUAL**

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**VALUATION TABLE 6** (continued)

**Depreciation Tables used with the Construction Cost System  
Tax Year 2006  
Percent Depreciated**

Age	Expected Life in Years											Age
	15	20	25	30	35	40	45	50	55	60	70	
36						58	52	48	38	28	17	36
37						59	54	50	40	30	18	37
38						60	55	52	42	32	19	38
39							57	53	44	34	20	39
40							57	54	45	35	21	40
41							58	54	46	37	23	41
42							58	55	48	38	25	42
43							59	56	49	40	27	43
44							59	56	51	41	28	44
45							60	57	52	43	30	45
46								58	54	44	31	46
47								58	55	46	33	47
48								59	56	47	34	48
49								59	56	49	36	49
50								60	57	50	38	50
51									58	52	39	51
52									58	53	41	52
53									59	54	42	53
54									59	55	44	54
55									60	56	45	55
56										57	47	56
57										58	48	57
58										59	49	58
59										59	50	59
60										60	52	60
61											53	61
62											54	62
63											55	63
64											56	64
65											57	65
66											58	66
67											58	67
68											59	68
69											59	69
70											60	70

End of Valuation Table 6.



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2006 VALUATION TABLE 7

Valuation Factors (Percent Good) Based on Straight-Line Depreciation  
Life Years 3 Through 8 Years

		LIFE YEARS											
		3		4		5		6		7		8	
Year Acquired	Age	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER
2005	1	67	67	75	75	80	80	83	83	86	86	88	88
<b>*2005</b>	<b>1</b>	<b>23</b>		<b>26</b>		<b>28</b>		<b>29</b>		<b>30</b>		<b>31</b>	
2004	2	33	33	50	50	60	60	67	67	71	71	72	72
<b>*2004</b>	<b>2</b>	<b>18</b>		<b>26</b>		<b>31</b>		<b>34</b>		<b>36</b>		<b>37</b>	
2003	3	2.5	20	25	25	40	40	50	50	57	57	63	63
<b>*2003</b>	<b>3</b>	<b>2.5</b>		<b>17</b>		<b>27</b>		<b>34</b>		<b>38</b>		<b>42</b>	
2002	4			2.5	20	20	20	33	33	43	43	50	50
<b>*2002</b>	<b>4</b>			<b>2.5</b>		<b>17</b>		<b>27</b>		<b>36</b>		<b>42</b>	
2001	5					2.5		17	20	29	29	38	38
2000	6							2.5		14	20	25	25
1999	7									2.5		13	20
1998	8											2.5	
1997	9												
1996	10												
1995	11												
1994	12												

Valuation Table 7 is continued on the next page.

- \* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



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2006 VALUATION TABLE 7 (continued)

Valuation Factors (Percent Good) Based on Straight-Line Depreciation  
Life Years 9 Through 14 Years

		LIFE YEARS											
		9		10		11		12		13		14	
Year Acquired	Age	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER
2005	1	89	89	90	90	91	91	92	92	92	92	93	93
<b>*2005</b>	<b>1</b>	<b>31</b>		<b>32</b>		<b>32</b>		<b>32</b>		<b>32</b>		<b>33</b>	
2004	2	78	78	80	80	82	82	83	83	85	85	86	86
<b>*2004</b>	<b>2</b>	<b>40</b>		<b>41</b>		<b>42</b>		<b>43</b>		<b>43</b>		<b>44</b>	
2003	3	67	67	70	70	73	73	75	75	77	77	79	79
<b>*2003</b>	<b>3</b>	<b>45</b>		<b>47</b>		<b>49</b>		<b>50</b>		<b>52</b>		<b>53</b>	
2002	4	56	56	60	60	64	64	67	67	69	69	71	71
<b>*2002</b>	<b>4</b>	<b>46</b>		<b>50</b>		<b>53</b>		<b>55</b>		<b>57</b>		<b>59</b>	
2001	5	44	44	50	50	55	55	58	58	62	62	64	64
2000	6	33	33	40	40	45	45	50	50	54	54	57	57
1999	7	22	22	30	30	36	36	42	42	46	46	50	50
1998	8	11	20	20	20	27	27	33	33	38	38	43	43
1997	9	2.5		2.5		18	20	25	25	31	31	36	36
1996	10					2.5		17	20	23	23	29	29
1995	11							2.5		15	20	21	21
1994	12									2.5		14	20
1993	13											2.5	

Valuation Table 7 is continued on the next page.

- \* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



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2006 VALUATION TABLE 7 (continued)

Valuation Factors (Percent Good) Based on Straight-Line Depreciation  
Life Years 15 Through 20 Years

		LIFE YEARS											
		15		16		17		18		19		20	
Year Acquired	Age	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER
2005	1	93	93	94	94	94	94	94	94	95	95	95	95
<b>*2005</b>	<b>1</b>	<b>33</b>		<b>33</b>		<b>33</b>		<b>33</b>		<b>33</b>		<b>33</b>	
2004	2	87	87	88	88	88	88	89	89	89	89	90	90
<b>*2004</b>	<b>2</b>	<b>44</b>		<b>45</b>		<b>45</b>		<b>45</b>		<b>46</b>		<b>46</b>	
2003	3	80	80	81	81	82	82	83	83	84	84	85	85
<b>*2003</b>	<b>3</b>	<b>54</b>		<b>54</b>		<b>55</b>		<b>56</b>		<b>56</b>		<b>57</b>	
2002	4	73	73	75	75	76	76	78	78	79	79	80	80
<b>*2002</b>	<b>4</b>	<b>61</b>		<b>62</b>		<b>63</b>		<b>65</b>		<b>66</b>		<b>66</b>	
2001	5	67	67	69	69	71	71	72	72	74	74	75	75
2000	6	60	60	63	63	65	65	67	67	68	68	70	70
1999	7	53	53	56	56	59	59	61	61	63	63	65	65
1998	8	47	47	50	50	53	53	56	56	58	58	60	60
1997	9	40	40	44	44	47	47	50	50	53	53	55	55
1996	10	33	33	38	38	41	41	44	44	47	47	50	50
1995	11	27	27	31	31	35	35	39	39	42	42	45	45
1994	12	20	20	25	25	29	29	33	33	37	37	40	40
1993	13	13		19	20	24	24	28	28	32	32	35	35
1992	14	2.5		13		18	20	22	22	26	26	30	30
1991	15			2.5		12		17	20	21	21	25	25
1990	16					2.5		11		16	20	20	20
1989	17							2.5		11		15	
1988	18									2.5		2.5	

Valuation Table 7 is continued on the next page.

- \* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



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2006 VALUATION TABLE 7 (continued)

Valuation Factors (Percent Good) Based on Straight-Line Depreciation  
Life Years 21 Through 25 Years

		LIFE YEARS									
		21		22		23		24		25	
Year Acquired	Age	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER	Class 1 & 2	ALL OTHER
2005	1	95	95	95	95	96	96	96	96	96	96
<b>*2005</b>	<b>1</b>	<b>33</b>		<b>33</b>		<b>33</b>		<b>34</b>		<b>34</b>	
2004	2	90	90	91	91	91	91	92	92	92	92
<b>*2004</b>	<b>2</b>	<b>46</b>		<b>46</b>		<b>47</b>		<b>47</b>		<b>47</b>	
2003	3	86	86	86	86	87	87	88	88	88	88
<b>*2003</b>	<b>3</b>	<b>57</b>		<b>58</b>		<b>58</b>		<b>59</b>		<b>59</b>	
2002	4	81	81	82	82	83	83	83	83	84	84
<b>*2002</b>	<b>4</b>	<b>67</b>		<b>68</b>		<b>69</b>		<b>69</b>		<b>70</b>	
2001	5	76	76	77	77	78	78	79	79	80	80
2000	6	71	71	73	73	74	74	75	75	76	76
1999	7	67	67	68	68	70	70	71	71	72	72
1998	8	62	62	64	64	65	65	67	67	68	68
1997	9	57	57	59	59	61	61	62	62	64	64
1996	10	52	52	55	55	57	57	58	58	60	60
1995	11	48	48	50	50	52	52	54	54	56	56
1994	12	43	43	45	45	48	48	50	50	52	52
1993	13	38	38	41	41	43	43	46	46	48	48
1992	14	33	33	36	36	39	39	42	42	44	44
1991	15	29	29	32	32	35	35	38	38	40	40
1990	16	24	24	27	27	30	30	33	33	36	36
1989	17	19	20	23	23	26	26	29	29	32	32
1988	18	14		18	20	22	22	25	25	28	28
1987	19	10		14		17	20	21	21	24	24
1986	20	2.5		9		13		17	20	20	20
1985	21			2.5		9		13		16	
1984	22					2.5		8		12	
1983	23							2.5		8	
1982	24									2.5	

End of Valuation Table 7.

- \* ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which categories of personal property receive additional depreciation and a reduced minimum value. **Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



**PERSONAL PROPERTY MANUAL**

**2006 VALUATION TABLE 8**

**Valuation Factors (Percent Good) for 2006**

ITEM		VALUATION FACTORS	
See "Chapter 5, Special Properties" for these items.		Class 1 and 2	All Other
Billboards		25 %	50 %
Taxable animals are to be valued at market. If no market value data is available, the following values may be used:			
		Code	Cash Value (\$)
Race horses		8307	\$6,000
Horses, other		8304	\$1,500
Racing greyhounds		7809	\$2,500
Guard dogs		7830	\$1,500



**PERSONAL PROPERTY MANUAL**

**2006 VALUATION TABLE 14**

**Valuation Factors (Percent Good) For Manufactured Housing and Mobile Homes,  
Recreational Travel Trailers, Mobile Offices and Park Models.**

**(Table to be used for 2006 Personal Property and 2007 Affixed Mobile Home Valuations)**

See Chapter 7, "Manufactured Housing and Mobile Homes" for information on the valuation of manufactured housing and mobile homes, and the associated Arizona Revised Statutes.

**Definitions for the codes used in Valuation Table 14:**

**Code 72    Manufactured Housing and Mobile Homes**

**Code 721   Recreational Travel Trailers - 8' Wide**

**Code 722   Mobile Office - 8' Wide or Less / 40' Long or Less**

**Code 723   Mobile Office - Greater than 8' Wide / Greater than 40' Long**

**Code 724   Park Model (Not Self-Contained) - 8' Wide**

**Code 725   Park Model (Not Self-Contained) - Greater than 8' Wide**

**NOTES:** #1. Valuation factors for full cash and limited property values are identical.

#2. If a Code 72, 721, 724, or 725 property is identified as being used for a commercial purpose, A.R.S. §§ 42-13054 and 42-13353 should be consulted to determine whether additional depreciation should be applied.

**Valuation Table 14 is located on the next two pages.**

**\*Shaded Areas:**    ADDITIONAL DEPRECIATION. You **MUST** refer to page 10.21 of this chapter to determine which Legal Classes and Subclasses of mobile homes, manufactured housing and mobile offices receive additional depreciation.  
**Only the shaded rows** reflect composite valuation factors which incorporate additional depreciation.



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**2006 VALUATION TABLE 14**

(\*See Pages 10.21 and 10.34)

		*Code 72	*Code 721	Code 722			
Model Year	Age	ALL	ALL	Class 1 & 2	ALL OTHER	Age	Model Year
2007	0	90	70	99	99	0	2007
<b>*2007</b>	<b>0</b>			<b>35</b>		<b>0</b>	<b>*2007</b>
2006	0	90	70	99	99	0	2006
<b>*2006</b>	<b>0</b>			<b>35</b>		<b>0</b>	<b>*2006</b>
2005	1	89	70	99	99	1	2005
<b>*2005</b>	<b>1</b>			<b>50</b>		<b>1</b>	<b>*2005</b>
2004	2	88	70	95	95	2	2004
<b>*2004</b>	<b>2</b>			<b>64</b>		<b>2</b>	<b>*2004</b>
2003	3	87	70	95	95	3	2003
<b>*2003</b>	<b>3</b>			<b>79</b>		<b>3</b>	<b>*2003</b>
2002	4	86	70	93	93	4	2002
2001	5	85	64	90	90	5	2001
2000	6	84	58	89	89	6	2000
1999	7	83	53	87	87	7	1999
1998	8	82	50	85	85	8	1998
1997	9	81	46	83	83	9	1997
1996	10	80	42	81	81	10	1996
1995	11	80	38	77	77	11	1995
1994	12	79	36	73	73	12	1994
1993	13	77	35	70	70	13	1993
1992	14	75		68	68	14	1992
1991	15	75		62	62	15	1991
1990	16	74		57	57	16	1990
1989	17	73		56	56	17	1989
1988	18	72		54	54	18	1988
1987	19	71		51	51	19	1987
1986	20	71		50	50	20	1986
1985	21	70		49	49	21	1985
1984	22	69		48	48	22	1984
1983	23	68		47	47	23	1983
1982	24	68		46	46	24	1982
1981	25	68		44	44	25	1981
1980	26	68		43	43	26	1980
1979	27	68		41	41	27	1979
1978	28	68		39	40	28	1978
1977	29	68		36		29	1977
1976	30	68		33		30	1976
1975	31	68		30		31	1975
1974	32	68		25		32	1974
1973	33	67		20		33	1973
1972	34	60		18		34	1972
1971	35	52		15		35	1971
1970	36	48		10		36	1970

Valuation Table 14 is continued on the next page.



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**2006 VALUATION TABLE 14 (continued)**

(\*See Pages 10.21 and 10.34)

Model Year	Age	*Code 723		*Code 724	Code 725	Age	Model Year
		Class 1 & 2	ALL OTHER	ALL	ALL		
2007	0	99	99	70	95	0	2007
*2007	0	35				0	*2007
2006	0	99	99	70	95	0	2006
*2006	0	35				0	*2006
2005	1	99	99	70	95	1	2005
*2005	1	50				1	*2005
2004	2	95	95	70	95	2	2004
*2004	2	64				2	*2004
2003	3	95	95	70	95	3	2003
*2003	3	79				3	*2003
2002	4	93	93	70	93	4	2002
2001	5	90	90	64	90	5	2001
2000	6	89	89	58	88	6	2000
1999	7	87	87	53	87	7	1999
1998	8	85	85	50	85	8	1998
1997	9	83	83	46	82	9	1997
1996	10	81	81	42	79	10	1996
1995	11	77	77	38	76	11	1995
1994	12	73	73	36	73	12	1994
1993	13	70	70	35	70	13	1993
1992	14	68	68		66	14	1992
1991	15	62	62		62	15	1991
1990	16	57	57		57	16	1990
1989	17	56	56		54	17	1989
1988	18	54	54		50	18	1988
1987	19	51	51		47	19	1987
1986	20	50	50		44	20	1986
1985	21	49	49		42	21	1985
1984	22	48	48		41	22	1984
1983	23	47	47		40	23	1983
1982	24	46	46			24	1982
1981	25	44	44			25	1981
1980	26	43	43			26	1980
1979	27	41	41			27	1979
1978	28	39	40			28	1978
1977	29	36				29	1977
1976	30	33				30	1976
1975	31	30				31	1975
1974	32	25				32	1974
1973	33	20				33	1973
1972	34	18				34	1972
1971	35	15				35	1971
1970	36	10				36	1970

End of Valuation Table 14.